

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **Takayasu TANIGUCHI et al.**

Group Art Unit: **3761**

Application Number: **10/552,152**

Examiner: **Melanie Jo Hand**

Filed: **October 7, 2005**

Confirmation Number: **9203**

For: **WATER-ABSORBING RESIN COMPOUND**

Attorney Docket Number: **053170**

Customer Number: **38834**

RESPONSE AFTER FINAL

MAILSTOP: AF

Commissioner for Patents

P. O. Box 1450

Alexandria, VA 22313-1450

July 24, 2008

Sir:

This paper is filed in response to the Office Action dated May 6, 2008.

Remarks begin on page 2 of this paper.